

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60-30

August 9, 1960

DISTRIBUTION OF FORMS 1473

Proprietors of distilled spirits plants,
and others concerned:


Purpose. The purpose of this Circular is to advise you of the procedure to be followed in forwarding copies of Form 1473 - Notice of Shipment of Specially Denatured, Tax-Free, or Recovered Spirits - to your assistant regional commissioner when you are required to use this form for certain transactions.

Background. Instruction 1 on Form 2636 - Daily Report of Transactions - states, "Each proprietor of bonded premises shall, for each day on which transactions occur, prepare a daily report on this form, in triplicate, showing his production, denaturing, warehousing, and bottling transactions. He shall attach to the original of each report the forms which are listed in column (c) as completed during the day, unless such forms were previously delivered to the assigned officer."

Also, the instructions on Form 1473 relating to distribution of the form state, "On shipment, the consignor will forward the original and one copy to the consignee (via the truck driver if shipment is by truck), forward one copy (two copies if interregion shipment other than to U.S.) to his assistant regional commissioner, and retain a copy for his files."

Procedure. Proprietors of distilled spirits plants will comply with the instructions on Forms 1473 and 2636 by submitting the assistant regional commissioner's copies of Form 1473 with Form 2636 to the assigned officer, or, when so directed by the assistant regional commissioner as provided in 26 CFR 201.631, to another officer designated by the assistant regional commissioner.

Inquiries. Inquiries regarding this Circular should refer to its number and should be addressed to your assistant regional commissioner, alcohol and tobacco tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division